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HOW MUCH LIVING DOES
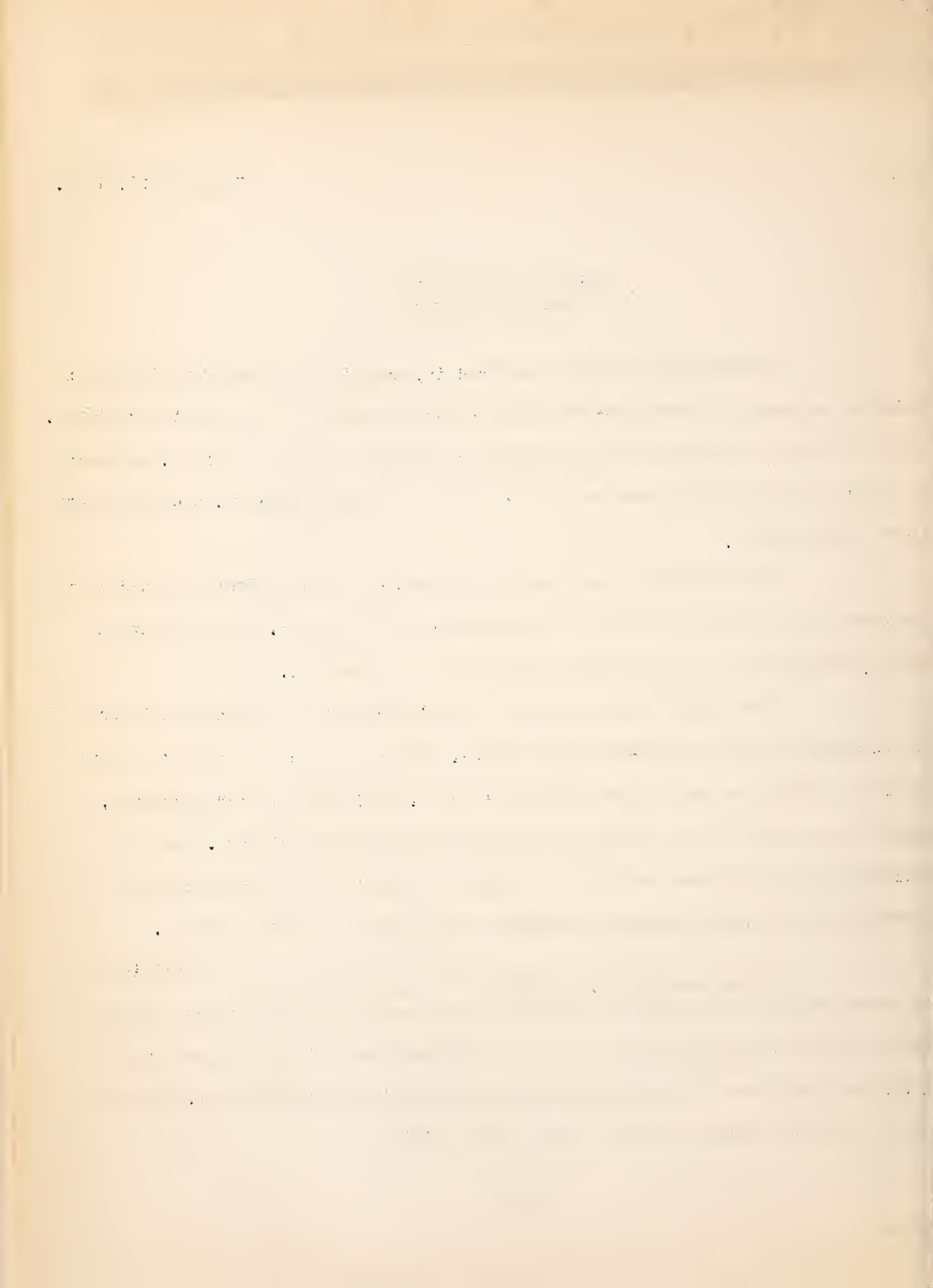## THE FARM FURNISH?

After the New Year is ushered in, many thrifty farm families begin planning on paper for that part of their operations which will add to their living. That is to say, they decide which vegetables and fruits are to be grown, how much of each, how much garden space must be allotted to these plantings, and when operations should start.

To be complete, any record of farm-family expenditures should show what part of the family living has been furnished by the farm. Money spent on seeds, fertilizer, and other garden needs should be recorded.

Some people make an entry in their account book when food is brought in from garden, field, or orchard and stored. Others have a pad or kitchen card on which entries are made as the produce is used. This plan is more accurate, since there is some loss of stored food from spoilage and shrinkage. Goods furnished by the farm are valued at the price the family would have paid had it purchased similar quantities and qualities from neighbors or from stores.

_____ of _____ explained to
(Home-management specialist)   (name of college)
the women who are cooperating in account keeping that the value of goods which the family would have bought had the farm not furnished them is not the same as the price that would have been received had these same articles been sold. The buying price is usually higher than the local selling price.

(more)

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For example, wool may be selling at a low rate per pound. If made
up into a comforter or blanket, it provides bed covering worth the store rate to a
family that would otherwise have to buy bed covering. But it costs only as much
as the raw wool would sell for plus labor charge and cost of other materials used.

Those who wish a copy of the Farm Family Account Book may obtain it
for 15 cents by writing to the Government Printing Office, Washington, D. C. Coins
or postal order, not stamps, should be sent.

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